



STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
STATE HUMAN RESOURCES DIVISION | DIRECTOR'S REVIEW PROGRAM
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May 31, 2013

TO: Teresa Parsons, SPHR
Director's Review Program Supervisor

FROM: Kris Brophy, SPHR
Director's Review Program Investigator

SUBJECT: Elizabeth Baker v. Department of Corrections (DOC)
Allocation Review Request ALLO-12-057

Director's Determination

This position review was based on the work performed for the six-month period prior to August 2, 2012, the date DOC Human Resources (HR) received Ms. Baker's request for a position review. As the Director's Review Investigator, I carefully considered all of the documentation in the file, the exhibits presented during the Director's review conference, and the verbal comments provided by both parties. Based on my review and analysis of Ms. Baker's assigned duties and responsibilities, I conclude her position is properly allocated to the Fiscal Analyst 2 classification.

Background

On August 2, 2012, DOC HR received a Position Review Request form from Ms. Baker, asking that her position be reallocated to the Fiscal Analyst 3 (Exhibit B-2).

On September 18, 2012 DOC notified Ms. Baker that her position was properly allocated as a Fiscal Analyst 2 (Exhibit B-1).

On October 17, 2012, the Office of the State HR Director received Ms. Baker's request for a Director's review of DOC's allocation determination (Exhibit A-1).

On April 16, 2013, I conducted a Director's review conference. Present during the conference were Elizabeth Baker; Sarah Conly, Human Resource Consultant, DOC; Tina Cooley, HRIS & Classification Manager, DOC; and Sarah Bevers, SW Region, Human Resources, DOC.

Rationale for Director's Determination

The purpose of a position review is to determine which classification best describes the overall duties and responsibilities of a position. A position review is neither a measurement of the volume of work performed, nor an evaluation of the expertise with which that work is performed. A position review is a comparison of the duties and responsibilities of a particular position to the available classification specifications. This review results in a determination of the class that best describes the overall duties and responsibilities of the position. Liddle-Stamper v. Washington State University, PAB Case No. 3722-A2 (1994).

Duties and Responsibilities

Ms. Baker works in the DOC payroll office and serves as the agency's retirement benefits specialist. Ms. Baker is the agency's point of contact with the Department of Retirement Systems (DRS). She maintains statewide responsibility for tracking, processing and maintaining retirement records for all DOC employees. She researches and audits retirement invoicing and other retirement-related issues and makes corrections to records as needed to maintain accurate monthly reporting to DRS. Ms. Baker also provides training to payroll staff regarding retirement issues, and she handles all deceased employee processing.

Ms. Baker describes her assigned duties and responsibilities in the PRR (Exhibit B-2) as follows:

- 85% Retirement Benefits Specialist: Point of contact for DRS. Set up, track and maintain individual employee records for all new hires, re-hires and current staff. Reconcile retirement accounts monthly. Audit records to ensure correct enrollment based on positions and employee choice of plan. Provide training to other payroll staff, supervisors and managers for changes that occur. Research and pay invoices for return to work retirees and miscellaneous charges due to employee movement between plans and accounts.
- 5% Deceased Employee Process: Upon notification of deceased employee send letter to family member of beneficiary stating what life insurance employee had, contacts for various other agencies for additional information on retirement, deferred compensation, social security benefits and possible union benefits. File life insurance claims with ING holder of ReliaStar Insurance Company. Assist family members with any questions they may have.
- 5% FSA/DCAP Billing: Process quarterly invoices for administration fees. Research billings to ensure the correct employees are included as well as the proper coding for each employee for proper payment.
- 5% Miscellaneous duties: Back up for Daily Cash Receipt deposits. In charge of office supplies ordering. Point of contact for all office machines in need of service or repair.

In the updated Position Description Form (PDF) for her position (Exhibit B3), Ms. Baker explains that she is responsible for providing fiscal support to the agency's four retirement plans. This includes providing instruction and guidance to employees on rules and regulations related to retirement employee and deceased employee benefits. She oversees and assists new employees in setting up retirement accounts with DRS, tracking forms to meet the 90 day enrollment deadline, tracking positions and employees who move into or out of PERS qualified

positions, making corrections to records to ensure proper processing with DRS upon hire or retirement, processing and paying miscellaneous bills from DRS for activities such as buying back employee service credit, and resolving billing issues related to excess compensation and other issues.

Ms. Kris Hanson, Fiscal Analyst 5, is Ms. Carey's immediate supervisor. Ms. Hanson completed the supervisor's portion of the PRR and indicates that Ms. Baker's description of her assigned work activities is accurate and complete. In her comments, she states that Ms. Baker is authorized to independently determine training needs for payroll staff; make corrections to DRS accounts following Ms. Hanson's review (per DOC policy), and collaborate with DRS on making changes in response to DRS reporting methods and procedures.

Ms. Hanson provided additional comments to Ms. Conly which are documented in exhibit B-6. In her comments, Ms. Hanson indicates that the majority of Ms. Baker's time is spent performing complex, senior-level work. She states that Ms. Baker extensively researches and analyzes DRS exceptions, errors, and edit messages and HRMS system information to determine the nature and scope of problems to solve and to take the appropriate action to correct errors and other issues.

She indicates that Ms. Baker performs senior-level tasks such as using the DRS Web-Based Services (WBET) system to check employee retirement memberships, verify employee retirement earnings, and submit Correction Retirement Reports to DRS. She also states this includes using retirement membership information to determine which retirement plan to enroll the employee; tracking movement between PERS and PSERS retirement plans for employees who go back and forth based on the position they are in at the time; and independently handling all aspects of a deceased employee's final processing by working with the payroll processor to ensure all steps are covered for the deceased employee's final paycheck. This also includes providing additional information for the deceased's family to follow up on such as Social Security benefits, Retirement claims, deferred compensation cash out and other items.

She also states Ms. Baker uses the HRMS Action and Movement Reports to conduct routine reviews of information pertaining to new, transferring, or separating employees, that she verifies retirement eligibility and retirement plan eligibility and sets up employee's retirement plans in the HRMS system.

Summary of Ms. Baker's Perspective

Ms. Baker asserts she functions as a senior-level fiscal analyst in her position as the Employee Retirement Benefits Specialist for the agency. Ms. Baker asserts that in her role of serving as the sole point of contact with DRS regarding all retirement processing issues for DOC, she performs the following complex, senior-level tasks:

- Serving as the statewide subject matter expert on retirement for the agency.
- Responsibility for the correct reconciliation of all retirement accounts and reporting to DRS on a monthly basis.
- Creating the internal agency processes for tracking and correcting retirement plan information relative to the bi-monthly payroll cut-off process.
- Independently planning processes and procedures and coordinating with other agencies when needed to ensure retirement accounts are processed correctly such as working

with two other agencies and correcting the billing process when employees move between regions within DOC.

- Devising methods and processes to resolve complex or difficult issues with broad potential impact.
- Developing the retirement desk portion of the payroll manual.
- Overseeing the deceased employee's final payment process.

Ms. Baker believes her duties and responsibilities best fit the Fiscal Analyst 3 classification.

Summary of DOC's Reasoning

DOC contends that Ms. Baker's work activities are consistent with the Fiscal Analyst 2 class by performing a majority of recurring assignments without daily oversight by applying established guidelines policies, procedures and work methods. DOC asserts Ms. Baker's position provides instruction and guidance on rules and regulations for retirement and deceased employee benefits that are established by DRS. DOC acknowledges that while Ms. Baker conducts extensive research and analysis from reports generated by DRS to resolve problems and conduct employment verification requests from DRS, the work is of a recurring nature and the policies and procedures she follows are set by DRS. Therefore, DOC asserts this limits the degree of complexity of her work, and the overall nature and scope of her work, and the majority of duties as a whole, are performed at the journey level.

DRS asserts Ms. Baker's position is properly allocated to the Fiscal Analyst 2 class.

Class Specifications

When comparing the assignment of work and level of responsibility to the available class specifications, the class series concept (if one exists) followed by definition and distinguishing characteristics are primary considerations.

The Class Series Concept for the Fiscal Analyst class states, in part, the following:

Positions in this occupational group conduct a variety of financial reviews and analysis of fiscal, grants, contracts or other financial data in accordance with Generally Accepted Accounting Principles (GAAP).

These are professional positions which analyze and interpret what the fiscal information means to draw conclusions and trends based upon that data. Positions determine ... the relationship between fiscal variables by generating items, choosing analysis, translating, or explaining their results and taking appropriate action based upon the analysis and interpretation of the financial data.

The majority of work assigned to professional positions does not involve verifying the accuracy of the fiscal data or the routine collection, reviewing and posting of fiscal record keeping tasks according to established procedures as contained in the office, fiscal or budget support group.

...

Ms. Baker's position does not conduct a variety of financial reviews and analysis of fiscal, grants, contracts or other financial data in accordance with Generally Accepted Accounting Principles (GAAP). However, she analyzes and interprets retirement and related fiscal information to assist the payroll office in ensuring the accurate and timely completion of the retirement billing payroll process for the agency. This includes responsibility for reviewing, analyzing, and interpreting financial information to ensure the correct reconciliation of all retirement accounts and reporting to DRS on a monthly basis. Of the available classes in the class plan, on a best fit basis, her position falls within the overall scope of the Fiscal Analyst class series.

Both the Fiscal Analyst 2 and 3 classes include work reviewing and analyzing fiscal data. There are no distinguishing characteristics identified in either class. As a result, the Definitions are the primary allocating factors for these classes.

Comparison of duties to Fiscal Analyst 3

The Definition for Fiscal Analyst 3 reads, in part, as follows:

This is the senior, specialist or lead worker level of the series. . . . Senior positions independently plan, coordinate and conduct fiscal, grants or contractual reviews of the more comprehensive fiscal or manual accounting systems in accordance with GAAP, statutes or regulations. Positions can also coordinate and direct cash flows or investment activities of an agency.

[Emphasis added]

The Fiscal Analyst 3 is described as a senior-level position. The State HR Glossary of Classification Terms defines senior-level as follows:

...The performance of work requiring the consistent application of advanced knowledge and requiring a skilled and experienced practitioner to function independently.

Senior level work includes devising methods and processes to resolve complex or difficult issues that have broad potential impact. These issues typically involve competing interests, multiple clients, conflicting rules or practices, a range of possible solutions, or other elements that contribute to complexity. The senior level has full authority to plan, prioritize, and handle all duties within an assigned area of responsibility. Senior level employees require little supervision and their work is not typically checked by others.

This class describes senior, specialist, or lead-level positions which independently plan, coordinate and conduct fiscal, grants or contractual reviews of comprehensive fiscal or manual accounting systems in accordance with GAAP, statutes or regulations. Positions may coordinate and direct cash flows or investment activities for an agency. Additionally, senior level work typically involves working with competing interests, multiple clients, conflicting rules or practices, a range of possible solutions, or other elements that contribute to complexity. While portions of Ms. Baker's activities reach aspects of this class, the primary focus of her position and the majority of her duties as a whole do not meet this intent.

One aspect of Ms. Baker's position which reaches the scope of responsibility assigned to this class is having centralized, state-wide responsibility as the Department's retirement benefits billing specialist. Ms. Baker is the agency's point of contact with DRS and DOC employees regarding retirement benefits processing. She has authority to prioritize and handle all daily payroll-related retirement billing activities for the agency. Her position encompasses agency-wide responsibility which reaches the scope of this class, as referenced in the typical work statement of, "working for a management specified designated geographic area such a division, region, or institution" (i.e. agency).

Ms. Baker stated during the conference that she is the centralized point of contact with DRS for the agency following a restructuring in 2007 away from regional level processing with respect to the retirement billing process.

However, while Ms. Baker's position serves in a centralized role as the agency's retirement benefits billing specialist, the overall scope of her position does not fully reach the FA 3 senior or specialist level responsibility for, "independently planning, coordinating and conducting fiscal reviews of the more comprehensive fiscal or manual accounting systems in accordance with GAAP, statutes or regulations" as required.

For example, although the typical work statements identified in a class specification do not form the basis for an allocation, they lend support to the level of work performed within that classification. Positions at this level can serve as a senior specialist investment accountant. Positions at this level perform complex analysis with multi-investigators and multi-sub accounts for the proper accounting of expenditures. Ms. Baker's position does not fully reach this equivalent scope and level of responsibility.

A portion of Ms. Baker's time involves researching and analyzing financial information. Ms. Baker uses the DRS Web-Based Services (WBET) system to check employee retirement memberships, verify employee retirement earnings, and submit Correction Retirement Reports to DRS. This includes reviews DRS error and other messages and HRMS system information to determine the nature and scope of problems associated with employee retirement records and related information. Ms. Baker reviews billing statements and transmittal reports generated by DRS. Ms. Baker extensively researches and analyzes information to find the cause of errors and independently takes appropriate action to resolve problems.

She also researches, analyzes and uses retirement membership and position information to determine which retirement plan to enroll new or transferring employees. She also tracks movement between PERS and PSERS retirement plans for employees who go back and forth based on the position they are in at the time. Her work also includes researching and analyzing information to conduct verification of employment (VOE) requests from DRS for employees getting ready to retire. This includes verifying prior service credit, determining amounts due, and tracking the repayment of service credits.

She also independently handles all aspects of a deceased employee's final processing by working with the payroll processor to ensure all steps are covered for the deceased employee's final paycheck.

However, these activities are generally of a recurring nature, and are performed following established guidelines, policies, procedures and work methods that are set by DRS. As stated by Ms. Hanson in her comments, Ms. Baker uses the HRMS Action and Movement Reports to conduct routine reviews of information pertaining to new, transferring, or separating employees

in order to verify retirement eligibility and retirement plan eligibility. She sets up employee retirement plans in the HRMS system following established DRS policies, procedures and other control measures. In total, this limits the range of possible solutions or other elements that contribute to complexity and level of analysis required to perform these duties.

Ms. Baker performs a variety of financial analysis and reporting tasks. A portion of Ms. Baker's position duties reaches aspects of the work described at the FA 3 level. However, Ms. Baker's overall scope of responsibility, complexity of duties, level of analysis and decision-making authority do not reach the Fiscal Analyst 3 class definition. For these reasons her position should not be reallocated to that class.

Comparison of duties to Fiscal Analyst 2

The Fiscal Analyst 2 Definition reads as follows:

This is the journey, occupational or working level of the series. Positions work independently under general supervision within their area of responsibility. Positions can perform general or specialized fiscal duties in a wide variety of financial areas including accounting, contracts, grants, or other financial review work for a state agency. Positions may also assist with the implementation and operation of cash flow, cash management or investment programs.

SHR's Glossary of Classification Terms defines *journey level* and *general supervision* as follows:

Journey-level – Fully competent and qualified in all aspects of a body of work and given broad/general guidance, can complete work assignments to standard under minimal supervision. Also referred to as the *working* or *fully qualified* occupational level.

General supervision – Recurring assignments are carried out within established guidelines without specific instruction. Deviation from normal policies, procedures, and work methods requires supervisory approval, and supervisory guidance is provided in new or unusual situations. The employee's work is periodically reviewed to verify compliance with policies and procedures.

The Fiscal Analyst 2 and 3 classes both include work that involves reviewing and analyzing fiscal data. However, the majority of Ms. Baker's work assignments more closely align with the journey level work described by this class. Ms. Baker is fully competent and qualified in independently performing specialized fiscal duties regarding the agency's retirement billing process under the general supervision of her supervisor.

In addition, the Fiscal Analyst 2 typical work examples more closely align with the scope of her duties and the level of her responsibilities including:

- Performing fiscal duties such as financial report analysis; accounts payable-receivable discrepancy resolution etc;

- Reviewing, analyzing, verifying and correcting the accounting data into the agency's financial reporting system;
- Reviewing and analyzing receipts and disbursements;
- Projecting incoming and outgoing cash requirements to determine effects (on services);

For example, the majority of Ms. Baker's time is spent providing journey-level administrative fiscal support related to the agency's retirement benefits payroll process. This includes providing instruction and guidance to employees on rules and regulations related to retirement employee and deceased employee benefits. It includes overseeing and assisting new employees in setting up retirement accounts with DRS, tracking forms to meet the 90 day enrollment deadline, tracking positions and employees who move into or out of a PERS qualified positions, making corrections to records to ensure proper processing with DRS upon hire or retirement, processing and paying miscellaneous bills from DRS for activities such as buying back employee service credit, and resolving billing issues related to excess compensation and other issues. The nature and scope of these tasks are consistent with journey-level fiscal analyst responsibility of following established controls and existing policies and procedures to ensure the accurate and timely processing of the agency's retirement billing payroll information.

Therefore, while a portion of Ms. Baker's position duties reaches certain aspects of the work described at the FA 3 level, the majority of the functions she performs, and the scope of her duties as a whole, are more in line with the Fiscal Analyst 2 level of work described above. This includes the following tasks she performed during the review period:

- Reconciling all retirement accounts and reporting to DRS on a monthly basis.
- Creating the internal agency processes for tracking and correcting retirement plan information relative to the bi-monthly payroll cut-off process.
- Independently planning processes and procedures and coordinating with other agencies when needed to ensure retirement accounts are processed correctly such as working with two other agencies and correcting the billing process when employees move between regions within DOC.
- Developing the retirement desk portion of the payroll manual.

In Salsberry v. Washington State Parks and Recreation Commission, PRB Case No. R-ALLO-06-013 (2007), the Personnel Resources Board addressed the concept of *best fit*. The Board referenced Allegri v. Washington State University, PAB Case No. ALLO-96-0026 (1998), in which the Personnel Appeals Board noted that while the appellant's duties and responsibilities did not encompass the full breadth of the duties and responsibilities described by the classification to which his position was allocated, on a best fit basis, the classification best described the level, scope and diversity of the overall duties and responsibilities of his position.

A position's allocation is not a reflection of performance or an individual's ability to perform higher-level work. Rather, it is based on the majority of work assigned to a position and how that work best aligns with the available job classifications. Based on the level and scope of the overall duties and responsibilities assigned to Ms. Baker's position, the Fiscal Analyst 2 classification is the best fit.

Appeal Rights

RCW 41.06.170 governs the right to appeal. RCW 41.06.170(4) provides, in relevant part, the following:

The mailing address for the Personnel Resources Board (PRB) is P.O. Box 40911, Olympia, WA 98504-0911. An employee incumbent in a position at the time of its allocation or reallocation, or the agency utilizing the position, may appeal the allocation or reallocation to the Washington personnel resources board. Notice of such appeal must be filed in writing within thirty days of the action from which appeal is taken.

The PRB Office is located on the 4th floor of the Insurance Building, 302 Sid Snyder Avenue SW, Olympia, Washington, 98501-1342. The main telephone number is (360) 902-9820, and the fax number is (360) 586-4694.

If no further action is taken, the Director's determination becomes final.

c: Elizabeth Baker
Sarah Conly, DOC
Lisa Skriletz, SHR

Enclosure: List of Exhibits

ELIZABETH BAKER v DOC

ALLO-12-057

List of Exhibits

A. Elizabeth Baker Exhibits

1. Director's Review Form from Elizabeth Baker received October 17, 2012 (3 pages)
2. September 18, 2012 DOC allocation determination letter from Sarah Conly to Elizabeth Baker (6 pages)
3. Position Description Form dated April 26, 2012 and filled out for reallocation and signed by supervisor and incumbent May 4, 2012 (6 pages)
4. August 2009 PDF signed by incumbent and supervisor (7 pages)

B. DOC Exhibits

1. September 18, 2012 DOC allocation determination letter from Sarah Conly to Elizabeth Baker (6 pages)
2. Position Review Request with supervisor section, July 16, 2012 (7 pages)
3. Position Description Form dated April 26, 2012, updated and submitted for reallocation July 24, 2012 (6 pages)
4. Current PDF dated May 11, 2012 (6 pages)
5. DOC Payroll Office Organizational Chart
6. Work review questions from supervisor Kris Hanson, FA5 (4 pages)
7. DOP Class Specification Fiscal Analyst 1, 143I
8. DOP Class Specification Fiscal Analyst 2, 143J
9. DOP Class Specification Fiscal Analyst 3, 143K